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SENATE BILL 5390

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State of Washington

60th Legislature

2007 Regular Session

By Senators Swecker, Jacobsen, Schoesler, Hatfield, Rasmussen, Delvin and Shin

Read first time 01/18/2007. Referred to Committee on Agriculture & Rural Economic Development.

1 AN ACT Relating to extending the state sales and use tax credit for  
2 public facilities districts created before September 1, 2007; and  
3 amending RCW 82.14.390.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 82.14.390 and 2006 c 298 s 1 are each amended to read  
6 as follows:

7 (1) Except as provided in subsection (6) of this section, the  
8 governing body of a public facilities district (a) created before July  
9 31, 2002, under chapter 35.57 or 36.100 RCW that commences construction  
10 of a new regional center, or improvement or rehabilitation of an  
11 existing new regional center, before January 1, 2004(~~(, 2004)~~); (b)  
12 created before July 1, 2006, under chapter 35.57 RCW in a county or  
13 counties in which there are no other public facilities districts on  
14 June 7, 2006, and in which the total population in the public  
15 facilities district is greater than ninety thousand that commences  
16 construction of a new regional center before February 1, 2007; or (c)  
17 created before September 1, 2007, under chapter 35.57 RCW in a county  
18 or counties in which there are no other public facilities districts on  
19 the effective date of this section, and in which the total population

1 in the public facilities district is greater than seventy thousand,  
2 that commences construction of a new regional center before January 1,  
3 2009, may impose a sales and use tax in accordance with the terms of  
4 this chapter. The tax is in addition to other taxes authorized by law  
5 and shall be collected from those persons who are taxable by the state  
6 under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable  
7 event within the public facilities district. The rate of tax shall not  
8 exceed 0.033 percent of the selling price in the case of a sales tax or  
9 value of the article used in the case of a use tax.

10 (2) The tax imposed under subsection (1) of this section shall be  
11 deducted from the amount of tax otherwise required to be collected or  
12 paid over to the department of revenue under chapter 82.08 or 82.12  
13 RCW. The department of revenue shall perform the collection of such  
14 taxes on behalf of the county at no cost to the public facilities  
15 district.

16 (3) No tax may be collected under this section before August 1,  
17 2000. The tax imposed in this section shall expire when the bonds  
18 issued for the construction of the regional center and related parking  
19 facilities are retired, but not more than twenty-five years after the  
20 tax is first collected.

21 (4) Moneys collected under this section shall only be used for the  
22 purposes set forth in RCW 35.57.020 and must be matched with an amount  
23 from other public or private sources equal to thirty-three percent of  
24 the amount collected under this section, provided that amounts  
25 generated from nonvoter approved taxes authorized under chapter 35.57  
26 RCW or nonvoter approved taxes authorized under chapter 36.100 RCW  
27 shall not constitute a public or private source. For the purpose of  
28 this section, public or private sources includes, but is not limited to  
29 cash or in-kind contributions used in all phases of the development or  
30 improvement of the regional center, land that is donated and used for  
31 the siting of the regional center, cash or in-kind contributions from  
32 public or private foundations, or amounts attributed to private sector  
33 partners as part of a public and private partnership agreement  
34 negotiated by the public facilities district.

35 (5) The combined total tax levied under this section shall not be  
36 greater than 0.033 percent. If both a public facilities district  
37 created under chapter 35.57 RCW and a public facilities district  
38 created under chapter 36.100 RCW impose a tax under this section, the

1 tax imposed by a public facilities district created under chapter 35.57  
2 RCW shall be credited against the tax imposed by a public facilities  
3 district created under chapter 36.100 RCW.

4 (6) A public facilities district created under chapter 36.100 RCW  
5 is not eligible to impose the tax under this section if the legislative  
6 authority of the county where the public facilities district is located  
7 has imposed a sales and use tax under RCW 82.14.0485 or 82.14.0494.

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